



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 121
SOLDIERS GROVE, WI 54655

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 121
SOLDIERS GROVE, WI 54655**When was utility organized?** 1/1/1997**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ARDELLE KNUTSON**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 121
SOLDIERS GROVE, WI 54655**Telephone:** (608) 624 - 3264**Fax Number:** (608) 624 - 5209**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG**Title:** PARTNER IN CHARGE**Office Address:** VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: LAUREL HESTETUNE**Title:** PRESIDENT**Office Address:**P.O. BOX 121
SOLDIERS GROVE, WI 54655**Telephone:** (608) 624 - 3264**Fax Number:** (608) 624 - 5209**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E VIG**Title:** PARTNER IN CHARGE**Office Address:** VIG & ASSOCIATES

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/21/2002**Period covered by most recent audit:** JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: VINCENT L GROOM**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 121

SOLDIERS GROVE, WI 54655

Telephone: (608) 624 - 3264**Fax Number:** (608) 624 - 5209**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

ROBERT FROISETH, TRUSTEE

LAUREL HESTETUNE, PRESIDENT

ROSIE MC CULLOCH, TRUSTEE

JERRY MORAN, TRUSTEE

PAUL OLSON, TRUSTEE

LESTER PETERSON, TRUSTEE

STANLEY TURBEN, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	107,347	101,818	1
Operating Expenses:			
Operation and Maintenance Expense (401)	27,606	28,542	2
Depreciation Expense (403)	20,550	20,472	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,912	30,967	5
Total Operating Expenses	79,068	79,981	
Net Operating Income	28,279	21,837	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,279	21,837	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,307	6,283	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,307	6,283	
Total Income	33,586	28,120	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	33,586	28,120	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,223	2,695	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,687	6,000	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,910	8,695	
Net Income	26,676	19,425	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	212,137	192,712	19
Balance Transferred from Income (433)	26,676	19,425	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	238,813	212,137	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	5,022	4
INTEREST ON DELINQUENT UTILITIES	285	5
Total (Acct. 419):	5,307	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	107,347	0	0	0	107,347	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	107,347	0	0	0	107,347	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,314,668	1,311,957	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	194,854	173,900	2
Net Utility Plant	1,119,814	1,138,057	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	493	484	7
Total Other Property and Investments	493	484	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	175,134	119,414	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,383	12,100	11
Other Accounts Receivable (143)	4,405	3,330	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,765	5,550	14
Materials and Supplies (150)	3,532	3,532	15
Prepayments (165)	136	36	16
Other Current and Accrued Assets (170)	7,020	10,579	17
Total Current and Accrued Assets	211,375	154,541	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,331,682	1,293,082	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	280,487	232,071	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	238,813	212,137	23
Total Proprietary Capital	519,300	444,208	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	105,000	120,000	25
Other long-Term Debt (224)	14,925	30,706	26
Total Long-Term Debt	119,925	150,706	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	870		28
Payables to Municipality (233)	19,181	26,899	29
Customer Deposits (235)			30
Taxes Accrued (236)	3,362	3,484	31
Interest Accrued (237)	2,492	3,383	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	25,905	33,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	666,552	664,402	38
Total Liabilities and Other Credits	1,331,682	1,293,082	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,314,668	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,314,668	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	194,854	0	0	0	9
Total Accumulated Provision	194,854	0	0	0	
Net Utility Plant	1,119,814	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	173,900				173,900	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,550				20,550	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	584				584	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,134	0	0	0	21,134	13
Debits during year						14
Book cost of plant retired	180				180	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	180	0	0	0	180	19
Balance End of Year	194,854	0	0	0	194,854	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.67%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,532	3,532	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,532	3,532	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	232,071	1
Changes during year (explain):		
CONTRIBUTION BY TIF DISTRICT	48,416	2
Balance end of year	280,487	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	08/28/1998	08/10/2003	5.00%	105,000	1
Total for Account 223				105,000	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROM. NOTE	07/09/1998	08/10/2003	5.15%	14,925	2
GENERAL OBLIGATION DEBT	06/06/1992	06/06/2001	8.00%	0	3
Total for Account 224				14,925	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3,484	1
Accruals:		
Charged water department expense	30,912	2
Charged electric department expense		3
Charged sewer department expense	139	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	31,051	
Taxes paid during year:		
County, state and local taxes	30,000	6
Social Security taxes	1,045	7
PSC Remainder Assessment	128	8
Other (explain):		
NONE		9
Total payments and other debits	31,173	
Balance end of year	3,362	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
WATER ADVANCE	2,500	5,687	6,000	2,187	2
Subtotal	2,500	5,687	6,000	2,187	
Other long-Term Debt (224)					
GENERAL OBLIGATION DEBT	365	1,223	1,283	305	3
GENERAL OBLIGATION PROMISSORY NOTE	518		518	0	4
Subtotal	883	1,223	1,801	305	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,383	6,910	7,801	2,492	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	664,402	0	0	0	0	664,402	1
Add credits during year:							
For Services	2,150					2,150	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	666,552	0	0	0	0	666,552	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	312,953					312,953	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
FMHA DEBT SERVICE AND REDEMPTION	493	3
Total (Acct. 125):	493	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,383	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,383	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS RECEIVABLES	475	11
UTILITY BILLS ON THE TAX ROLL	1,780	12
CUSTOMER COST FOR WATER SERVICE	2,150	13
Total (Acct. 143):	4,405	
Receivables from Municipality (145):		
DUE FROM GENERAL-FIRE PROTECTION	5,883	14
DUE FORM SEWER-WATER/SEWER ALLOCATION	1,346	15
DUE FROM TIF- UTILITY CONTRIBUTION	536	16
Total (Acct. 145):	7,765	
Prepayments (165):		
INSURANCE	136	17
Total (Acct. 165):	136	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL-PAYROLL AND RELATED BENEFITS	17,565	20
DUE TO GENERAL-INSURANCE	1,488	21
DUE TO SEWER-PSC REMAINDER PAID BY SEWER	128	22
Total (Acct. 233):	19,181	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,313,312	0	0	0	1,313,312	1
Materials and Supplies	3,532	0	0	0	3,532	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	184,377	0	0	0	184,377	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	665,477	0	0	0	665,477	6
Other (specify):						
NONE					0	7
Average Net Rate Base	466,990	0	0	0	466,990	
Net Operating Income	28,279	0	0	0	28,279	8
Net Operating Income as a percent of						
Average Net Rate Base	6.06%	N/A	N/A	N/A	6.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	256,279	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	225,475	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	481,754	
Net Income		
Net Income	26,676	5
Percent Return on Proprietary Capital	5.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

One new service was added to the system. The customer was billed for the cost in 2001.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Members of the Board of Trustess
of the Village of Soldiers Grove
Soldiers Grove, Wisconsin 54655

We have compiled the balance sheets of the Village of Soldiers Grove Municipal Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 27, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Ms. Ardelle Knutson, Village Clerk
Village of Soldiers Grove Municipal Water Utility
P.O. Box 121
Soldiers Grove, WI 54655-0121

2001 Analytical Review DWCCA-5520-PJL

Dear Ms. Knutson:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\5520
Soldiers Grove.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	106,391	1
Total Sales of Water	106,391	
Other Operating Revenues		
Forfeited Discounts (470)	333	2
Other Water Revenues (474)	623	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	956	
Total Operating Revenues	107,347	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,244	5
General Operating Expenses (680-690)	14,362	6
Total Operation and Maintenance Expenses	27,606	
Other Operating Expenses		
Depreciation Expense (403)	20,550	7
Amortization Expense (404)		8
Taxes (408)	30,912	9
Total Other Operating Expenses	51,462	
Total Operating Expenses	79,068	
NET OPERATING INCOME	28,279	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	188	8,501	29,971	4
Commercial	30	5,239	17,325	5
Industrial	1	3,910	8,633	6
Total Metered Sales to General Customers (461)	219	17,650	55,929	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		48,483	8
Other Sales to Public Authorities (464)	13	239	1,979	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	233	17,889	106,391	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,483	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	48,483	
Forfeited Discounts (470):		
Customer late payment charges	333	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	333	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	623	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	623	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,685	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,363	3
Chemicals (630)	773	4
Supplies and Expenses (640)	812	5
Repairs of Water Plant (650)	611	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,244	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,533	8
Office Supplies and Expenses (681)	1,002	9
Outside Services Employed (682)	2,755	10
Insurance Expense (684)	1,930	11
Employees Pensions and Benefits (686)	3,301	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	841	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,362	
Total Operation and Maintenance Expenses	27,606	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		29,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		139	2
Net property tax equivalent		29,738	
Social Security		1,046	3
PSC Remainder Assessment		128	4
Other (specify): NONE			5
Total tax expense		30,912	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203990				3
County tax rate	mills		5.967720				4
Local tax rate	mills		1.828880				5
School tax rate	mills		12.062640				6
Voc. school tax rate	mills		1.818620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.881850				10
Less: state credit	mills		1.245890				11
Net tax rate	mills		20.635960				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.828880				14
Combined School Tax Rate	mills		13.881260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.710140				17
Total Tax Rate	mills		21.881850				18
Ratio of Local and School Tax to Total	dec.		0.717953				19
Total tax net of state credit	mills		20.635960				20
Net Local and School Tax Rate	mills		14.815650				21
Utility Plant, Jan. 1	\$	1,303,547	1,303,547				22
Materials & Supplies	\$	3,532	3,532				23
Subtotal	\$	1,307,079	1,307,079				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,307,079	1,307,079				26
Assessment Ratio	dec.		0.980461				27
Assessed Value	\$	1,281,540	1,281,540				28
Net Local & School Rate	mills		14.815650				29
Tax Equiv. Computed for Current Year	\$	18,987	18,987				30
Tax Equivalent per 1994 PSC Report	\$	29,877					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	29,877					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	75		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	42,433		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	42,508	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,219		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,835		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	68,054	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,711		23
Total Water Treatment Plant	5,711	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	47,718		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			75	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			42,433	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	42,508	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			51,219	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			16,835	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	68,054	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,711	23
Total Water Treatment Plant	0	0	5,711	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			47,718	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	125,475		26
Transmission and Distribution Mains (343)	803,539		27
Fire Mains (344)	0		28
Services (345)	121,468	2,150	29
Meters (346)	19,176	741	30
Hydrants (348)	58,566		31
Other Transmission and Distribution Plant (349)	119		32
Total Transmission and Distribution Plant	1,176,061	2,891	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,856		36
Transportation Equipment (373)	11,000		37
Other General Equipment (379)	4,767		38
Other Tangible Property (390)	0		39
Total General Plant	19,623	0	
Total utility plant in service directly assignable	1,311,957	2,891	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,311,957	2,891	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		(1)	125,474	26
Transmission and Distribution Mains (343)			803,539	27
Fire Mains (344)			0	28
Services (345)		1	123,619	29
Meters (346)	180		19,737	30
Hydrants (348)			58,566	31
Other Transmission and Distribution Plant (349)			119	32
Total Transmission and Distribution Plant	180	0	1,178,772	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,856	36
Transportation Equipment (373)			11,000	37
Other General Equipment (379)			4,767	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	19,623	
Total utility plant in service directly assignable	180	0	1,314,668	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	180	0	1,314,668	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,499	1,499	1
February			1,227	1,227	2
March			1,662	1,662	3
April			1,486	1,486	4
May			1,603	1,603	5
June			1,619	1,619	6
July			1,860	1,860	7
August			1,894	1,894	8
September			1,703	1,703	9
October			1,688	1,688	10
November			1,584	1,584	11
December			1,617	1,617	12
Total annual pumpage	0	0	19,442	19,442	
Less: Water sold				17,889	13
Volume pumped but not sold				1,553	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				55	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				20	18
Total volume not sold but accounted for				75	19
Volume pumped but unaccounted for				1,478	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				115	23
Date of maximum: 8/4/2001					24
Cause of maximum:					25
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 2/23/2001					27
Total KWH used for pumping for the year				29,832	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MILL STREET	1	363	10	6,000	Yes	1
NEW WELL ROAD	2	490	10	6,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	101 MILL STREET	301 NEW WELL ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	F-M	F-M		5
Year Installed	1941	1979		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	456	220		8
Pump Motor or Standby Engine Mfr	F-M	F-M		9
Year Installed	1941	1979		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	25	25		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1997	1997	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	80	73	10
Total capacity in gallons (actual)	32,000	100,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	240	0	0	0	240
M	D	1.000	560	0	0	0	560
M	D	2.000	750	0	0	0	750
M	D	4.000	1,194	0	0	0	1,194
M	D	6.000	14,005	0	0	0	14,005
M	D	8.000	22,125	0	0	0	22,125
Total Within Municipality			38,874	0	0	0	38,874
Total Utility			38,874	0	0	0	38,874

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	198	1	0	0	199	15	1
M	1.000	43	0	0	0	43	20	2
M	1.250	4	0	0	0	4		3
M	1.500	6	0	0	0	6		4
M	2.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
Total Utility		257	1	0	0	258	35	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	234	12	4	(1)	241	0	1
0.750	9	0	0	0	9	0	2
1.000	17	0	0	0	17	0	3
1.250	7	0	0	0	7	0	4
1.500	5	0	0	0	5	0	5
2.000	3	0	0	0	3	0	6
4.000	3	0	0	0	3	0	7
Total:	278	12	4	(1)	285	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	188	1	0	4	0	48	241	1
0.750	3	3	0	3	0	0	9	2
1.000	2	11	0	4	0	0	17	3
1.250	0	6	0	1	0	0	7	4
1.500	0	5	0	0	0	0	5	5
2.000	0	3	0	0	0	0	3	6
4.000	0	1	1	1	0	0	3	7
Total:	193	30	1	13	0	48	285	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	61				61	2
Total Fire Hydrants	61	0	0	0	61	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	135

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Adjustments are due to rounding.

Water Services (Page W-16)

The addition was financed with customer contributions.

Meters (Page W-17)

Adjustment necessary to correct physical count records.

Meters were not tested in 2001, due to lack of man power necessary to test meters.
